

Mark Browning
Texas Attorney General's Office
Bankruptcy-Collections Division
P.O. Box 12548
Austin, TX 78711-2548
(512) 475-4883

Counsel for the Texas
Comptroller of Public Accounts

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:	§ Chapter 11
	§ CASE NO. 08-35653-KRH-11
CIRCUIT CITY STORES, INC., <i>et al.</i> ,	§ Jointly Administered
	§
Debtors	§ Hearing Date: May 11, 2010
	§ Time: 10:00 a.m.
	§ Location: Richmond

**TEXAS COMPTROLLER'S MOTION TO COMPEL PAYMENT
OF POST-PETITION TAX OBLIGATIONS**

The Texas Comptroller of Public Accounts ("Texas Comptroller"), appearing through the Texas Attorney General's Office, moves to compel the Debtors to pay delinquent post-petition taxes, plus penalties and interest thereon, as set forth below.

1. These cases were commenced by filing voluntary Chapter 11 petitions on November 10, 2008.

2. On January 1, 2009, Debtor Circuit City Stores, Inc. "Circuit City" was still doing business in the State of Texas. Store liquidations were completed during 2009.

3. Under Texas Tax Code § 151.171, corporations doing business Texas on January 1 of each year are required to pay franchise tax for the privilege of doing business in Texas during that year. Payment of the tax is required by May 15 of each year, although the due date may be extended

to November 15 if an extension request is filed by May 15 accompanied by payment of at least 90 percent of the tax that is ultimately due.

4. Circuit City's 2009 Texas franchise tax was due May 15, 2009. Circuit City filed a 2009 Texas franchise tax return on that date reflecting tax principal liability of \$964,063.29, but Circuit City did not pay the tax that was due.

5. On February 19, 2010, the Texas Comptroller filed a "Proof of Claim for Administrative Expense and Request for Payment" in the amount of \$1,181,459.55, reflecting the \$964,063.29 liability amount in Circuit City's filed tax return plus penalty and interest accrued through the date of the proof of claim.

6. The Texas Comptroller sent a delinquency notice to Circuit City indicating that the post-petition franchise tax should be paid, but payment was not forthcoming. Subsequently, both in pleadings (an Amended Objection to Confirmation filed February 26, 2010) and by email, counsel for the Debtors and Creditors' Committee were advised that the past-due 2009 franchise tax should be paid and that penalties and interest were accruing as administrative expenses on the delinquent post-petition tax. No substantive response has been received and payment has not been made, prompting this motion.

7. As set forth in further detail in the Memorandum of Law accompanying this Motion, 28 U.S.C. §§ 959(b) and 960 require debtors in possession such as Circuit City to comply with state law, including specifically tax laws, in operating businesses in bankruptcy. Congress specifically amended § 960, as part of the 2005 BAPCPA amendments, to require that post-petition taxes "shall be paid on or before the due date of the tax under applicable nonbankruptcy law." The Debtors did not comply with § 960 and remain in violation of it.

8. Under 11 U.S.C. § 503(b)(1)(B) and (C) and case law applying those sections as set forth in the accompanying Memorandum of Law, post-petition taxes, penalties and interest are entitled to administrative expense priority. Such taxes, penalties and interest must therefore be paid in full in cash in order for a plan to be confirmed. 11 U.S.C. § 1129(a)(9)(A).

9. As of April 12, 2010, the amount of \$1,189,521.26 (including tax principal of \$964,063.29, tax penalties of \$192,812.65 and interest of \$32,645.35) was due and owing to the Texas Comptroller for Circuit City's unpaid 2009 Texas franchise tax. Interest continues to accrue at \$112.25 per day pursuant to Texas Tax Code § 111.060.

10. It is not in the best interest of this bankruptcy estate, and especially not in the best interest of general unsecured creditors, for interest to continue to accrue on delinquent post-petition taxes. Penalties and interest will essentially come out of the pockets of general unsecured creditors, reducing their ultimate recovery under any plan that is confirmed.

11. The Debtors and Creditors' Committee, as plan co-proponents, have projected that all administrative expenses in these cases will be paid in full, so there is no reason to delay payment of post-petition taxes until the end of the case. Indeed, 28 U.S.C. §§ 959(b) and 960 do not permit such a delay.

Wherefore, the Texas Comptroller requests that the Debtors be ordered to immediately pay the Texas Comptroller all post-petition tax, penalties and interest, as of the date payment is made, and that the Texas Comptroller have such other relief to which it may be entitled.

Respectfully submitted,

Attorney General of Texas

C. ANDREW WEBER

First Assistant Attorney General

DAVID S. MORALES
Deputy Attorney General for Civil Litigation

RONALD R. DEL VENTO
Assistant Attorney General
Chief, Bankruptcy & Collections Division

/s/ Mark Browning

MARK BROWNING
Assistant Attorney General
Texas State Bar No. 03223600
Bankruptcy & Collections Division
P. O. Box 12548
Austin, TX 78711-2548
Telephone: (512) 475-4883
Facsimile: (512) 482-8341

ATTORNEYS FOR THE TEXAS
COMPTROLLER OF PUBLIC ACCOUNTS

CERTIFICATE OF SERVICE

I certify that on April 13, 2010, a true copy of the foregoing was served by the method and to the following parties as indicated:

By First Class Mail:

Circuit City Stores, Inc.
9950 Mayland Dr.
Richmond, VA 23233
Attn: Reginald D. Hedgebeth
Daniel W. Ramsey

Michelle Mosier
Circuit City Stores, Inc.
PO Box 5695
Glen Allen, VA 23058-5695

Gregg M. Galardi
Ian S. Fredericks
Skadden, Arps, Slate, Meagher & Flom LLP

One Rodney Square
PO Box 636
Wilmington, DE 19899 636

Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive
Chicago, IL 60606
Attn: Chris L. Dickerson

Chris Dickerson
Jessica S. Kumar
Skadden, Arps, Slate, Meagher & Flom LLP
155 N. Wacker Drive
Chicago, IL 60606

Dion W. Hayes
Douglas M. Foley
Sarah B. Boehm
McGuire Woods LLP
One James Center
901 E. Cary St
Richmond, VA 23219

Jeffrey N. Pomerantz
Standley E. Goldich
Pachulski Stang Ziehl & Jones, LLP
10100 Santa Monica Blvd., 11th Fl
Los Angeles, CA 90067

Robert J. Feinstein
Pachulski Stang Ziehl & Jones, LLP
780 Third Ave., 36th FL
New York, NY 10017

Lynn L. Tavenner
Puala S. Beran
Tavenner & Beran, PLC
20 N. Eighth St., 2nd Fl
Richmond, VA 23219

Robert B. Van Arsdale
Office of the United States Trustee
701 E. Broad St., Ste. 4304
Richmond, VA 23219

Robert D. Clark
100 Third Street
Castle Rock, CO 80104

By Electronic Means as listed on the Court's ECF Noticing System:

Robin S. Abramowitz abramowitz@larypc.com
Angela Sheffler Abreu aabreu@mccarter.com, rowan20@excite.com
Benjamin C. Ackerly backerly@hunton.com, cloving@hunton.com
Christopher M. Alston alstc@foster.com, laboj@foster.com
Mark K. Ames marktacs@gmail.com
Heather Lynn Anderson Heather.Anderson@dol.lps.state.nj.us
James E. Anklam jamesanklam@paulhastings.com, harveystrickon@paulhastings.com
Tara B. Annweiler tannweiler@greerherz.com
Henry P. Baer CSommer@fdh.com, csommer@fdh.com
Peter Barrett peter.barrett@kutakrock.com,
lynda.wood@kutakrock.com; sara.abrams@kutakrock.com; elenora.allen@kutakrock.com
Raymond William Battaglia rbattaglia@obht.com
Philip C. Baxa phil.baxa@mercertrigiani.com, liz.camp@mercertrigiani.com
Brett Christopher Beehler bbeehler@mrrlaw.net, lsansbury@mrrlaw.net
Christopher R. Belmonte cbelmonte@ssbb.com, asnow@ssbb.com, pbosswick@ssbb.com
Paula S. Beran pberan@tb-lawfirm.com, dleadbeater@tb-lawfirm.com; stavenner@tb-lawfirm.com; jsnyder@tb-lawfirm.com; ltavenner@tb-lawfirm.com
Jason B. Binford jason.binford@haynesboone.com
Ron C. Bingham rbingham@stites.com, dclayton@stites.com
Patrick M. Birney pbirney@rc.com, jcarrion@rc.com
Paul M. Black pblack@spilmanlaw.com, cquesenberry@spilmanlaw.com
Daniel F. Blanks dblanks@mcguirewoods.com

Paul S. Bliley pbliley@williamsmullen.com,
rcohen@williamsmullen.com; hpollard@williamsmullen.com
Sarah Beckett Boehm sboehm@mcguirewoods.com,
kcain@mcguirewoods.com; lneilson@mcguirewoods.com
Wanda Borges borgeslawfirm@aol.com
Anne Elizabeth Braucher anne.braucher@gmail.com
James J. Briody jim.briody@sablalaw.com, kim.smith@sablalaw.com
William A. Broschious wbroscious@kbbplc.com
Heather D. Brown hbrown@kkgpc.com, jwest@kkgpc.com
Martin A. Brown martin.brown@lawokc.com

Steven L. Brown brown@wolriv.com, bankruptcy@wolriv.com
Timothy Francis Brown brownt@arentfox.com, giamo.christopher@arentfox.com
Linda Sharon Broyhill lbroyhill@reedsmith.com, nkatzen@reedsmith.com
Andrew M. Brumby abrumby@shutts-law.com, rhicks@shutts-law.com
Kristen E. Burgers keburgers@venable.com
William A. Burnett aburnett@williamsmullen.com
Marc A. Busman mbusman@busmanandbusman.com
Aaron R. Cahn cahn@clm.com
Paul K. Campsen pkcampsen@kaufcan.com
Robert A. Canfield bcanfield@canfieldbaer.com,
sstanley@canfieldbaer.com;hivey@canfieldbaer.com;bhochfelder@canfieldbaer.com
Peter J. Carney jlerner@whitecase.com,jrubalcava@whitecase.com
William H. Casterline wcasterlinejr@blankeith.com, bford@bklawva.com
Eugene Chang echang@steinlubin.com
Jeffrey Chang jchang@wildman.com
Wm. Joseph A. Charboneau jcharboneau@mglspc.com, lcopenhaver@mglspc.com
Sara L. Chenetz chenetz@blankrome.com
Dominic L. Chiariello dc@chiariello.com
Charles W. Chotvacs cwchotvacs@gmail.com,
aconway@taubman.com;Pollack@ballardspahr.com
Anthony J. Cichello acichello@kb-law.com
City of Newport News, Virginia jdurant@nngov.com
Darrell William Clark dclark@stinson.com, cscott@stinson.com
Robert D. Clark rclark@douglas.co.us
James E. Clarke vaecf@atlanticlawgrp.com, rbailey@atlanticlawgrp.com
Tiffany Strelow Cobb tscobb@vorys.com, cdfricke@vorys.com
Mindy D. Cohn mcohn@winston.com
Andrew Lynch Cole acole@fandpnet.com
Ken Coleman Ken.Coleman@allenoverly.com
Michael A. Condyles michael.condyles@kutakrock.com,
lynda.wood@kutakrock.com;kimberly.pierro@kutakrock.com;jeremy.williams@kutakro
ck.com
Mark B. Conlan mconlan@gibbonslaw.com
Andrew S. Conway aconway@taubman.com
Eric C. Cotton hsmith@ddr.com
Robert K. Coulter robert.coulter@usdoj.gov,
sharon.abbott@usdoj.gov;USAVAE.ALX.ECF.BANK@usdoj.gov
David H. Cox dcox@jackscamp.com,
phaynes@jackscamp.com;dstewart@jackscamp.com
John M. Craig johncraig@aol.com, russj4478@aol.com
Catherine Elizabeth Creely ccreely@akingump.com, bkemp@akingump.com
William C. Crenshaw bill.crenshaw@bryancave.com
Paul McCourt Curley pcurley@canfieldbaer.com, tchilders@canfieldbaer.com

Gilbert D. Dean ddean@coleschotz.com, jdonaghy@coleschotz.com
Jenelle Marie Dennis dennisj@ballardspahr.com, pollack@ballardspahr.com
Christopher M. Desiderio cdesiderio@nixonpeabody.com
Jaime Sue Dibble jdibble@stinson.com, lbigus@stinson.com
Louis E. Dolan ldolan@nixonpeabody.com, was.managing.clerk@nixonpeabody.com
Jennifer V. Doran jdoran@haslaw.com, calirm@haslaw.com
Seth A. Drucker sdrucker@honigman.com
Joseph M. DuRant jdurant@nngov.com
Ronald G. Dunn bstasiak@gdwo.net
Robert A. Dybing rdybing@t-mlaw.com, pfemiani@t-mlaw.com
Sara B. Eagle eagle.sara@pbgc.gov, efile@pbgc.gov
Carl A. Eason bankruptcy@wolriv.com
Robert C. Edmundson redmundson@attorneygeneral.gov
Elizabeth A. Elam betsyelam@toase.com,
wtaylor@toase.com;cfickes@toase.com;kkallos@toase.com
Tara L. Elgie telgie@hunton.com
Bradford F. Englander benglander@wtplaw.com,
bnestor@wtplaw.com;wbates@wtplaw.com
Augustus C. Epps aepps@cblaw.com, lthompson@cblaw.com
David J. Ervin dervin@kelleydrye.com, KDWBankruptcyDepartment@kelleydrye.com
Belkys Escobar Belkys.Escobar@loudoun.gov,
Courtney.Sydnor@loudoun.gov;bankrupt@loudoun.gov;Brian.Boone@loudoun.gov
Michael P. Falzone mfalzone@hf-law.com, jbsmith@hf-law.com
Robert J. Feinstein rfeinstein@pszjlaw.com, rorgel@pszjlaw.com;dharris@pszjlaw.com
John D. Fiero jfiero@pszjlaw.com
Douglas M. Foley dfoley@mcguirewoods.com
Christine McAteer Ford cford@mdpcelaw.com
Gina M Fornario gfornario@nixonpeabody.com,
klove@nixonpeabody.com;sf.managing.clerk@nixonpeabody.com
Jeremy S. Friedberg jeremy.friedberg@llff.com, ecf@llff.com;gordon.young@llff.com
Jeremy S. Friedberg jsf@llff.com, ecf@llff.com;gordon.young@llff.com
Ellen A. Friedman efriedman@friedumspring.com,
ramona.neal@hp.com;ken.higman@hp.com
Mark J. Friedman mark.friedman@dlapiper.com
Gary V. Fulghum gfulghum@sblsg.com, jschmeltz@sblsg.com;jrapp@sblsg.com
Rand L. Gelber RGelberMD@aol.com
Karen L. Gilman KGILMAN@WOLFFSAMSON.COM
Lawrence H. Glanzer glanzer@rlglegal.com, mozelle@rlglegal.com
Brad R. Godshall bgodshall@pszjlaw.com
Douglas R. Gonzales dgonzales@wsh-law.com
Anitra D. Goodman Royster anitra.royster@nelsonmullins.com,
betsy.burn@nelsonmullins.com,raina.steward@nelsonmullins.com;terri.gardner@nelson
mullins.com

Kimbell D. Gourley kgourley@idalaw.com, sprescott@idalaw.com
Garry M. Graber GGraber@HodgsonRuss.com,
dpiazza@hodgsonruss.com;ncalderon@hodgsonruss.com
Jeffrey J. Graham jgraham@taftlaw.com,
dwineinger@taftlaw.com;ecfclerk@taftlaw.com;docket@taftlaw.com
William A. Gray bgray@sandsanderson.com, kwalters@sandsanderson.com
Peter A. Greenburg pgreenburg@aol.com
Steven H. Greenfeld steveng@cohenbaldinger.com
David A. Greer dgreer@davidgreerlaw.com, ecf@davidgreerlaw.com
Elizabeth L. Gunn egunn@durettebradshaw.com,
sryan@durettebradshaw.com;shendon@durettebradshaw.com
Richard E. Hagerty richard.hagerty@troutmansanders.com,
sharron.fay@troutmansanders.com;anne.clark@troutmansanders.com;;barbara.webne@troutmansanders.com
Jerry Lane Hall jerry.hall@pillsburylaw.com,
patrick.potter@pillsburylaw.com;dania.slim@pillsburylaw.com
Aaron L. Hammer ahammer@freebornpeters.com
Gina Baker Hantel agbankcal@ag.tn.gov
Michael E. Hastings michael.hastings@leclairryan.com, tonya.whitt@leclairryan.com
Jonathan L. Hauser jonathan.hauser@troutmansanders.com
David Emmett Hawkins dhawkins@velaw.com
Dion W. Hayes dhayes@mcguirewoods.com
Melissa S. Hayward mhayward@lockelord.com
Andrew H. Herrick aherrick@albemarle.org
William Heuer wheuer@duanemorris.com
Robert B. Hill kcummins@hillrainey.com
John E. Hilton jeh@carmodymacdonald.com
Matthew E. Hoffman mehoffman@duanemorris.com,
llytaylor@duanemorris.com;lstopol@levystopol.com
David D. Hopper ddhopper@chlh.com, scilino@chlh.com
Brian D. Huben brian.huben@kattenlaw.com,
carole.levine@kattenlaw.com;dustin.branch@kattenlaw.com;adelle.shafer@kattenlaw.com;donna.carolo@kattenlaw.com
Lisa Taylor Hudson lhudson@sandsanderson.com
F. Marion Hughes marion.hughes@smithmoorelaw.com
Jessica Regan Hughes jhughes@seyfarth.com,
swells@seyfarth.com;wdcdocketing@seyfarth.com
Peter C. Hughes phughes@dilworthlaw.com
Martha E. Hulley martha.hulley@leclairryan.com,
erik.gustafson@leclairryan.com;sarahleitner.kelly@leclairryan.com
Richard Iain Hutson rhutson@fullertonlaw.com
Alexander Xavier Jackins ajackins@seyfarth.com
Thomas Neal Jamerson tjamerson@hunton.com, tomjam2003@yahoo.com

Russell R. Johnson russ4478@aol.com
Christopher A. Jones cajones@wtplaw.com, whatres@wtplaw.com
Nathan Jones heather@usdrllc.com
Dexter D. Joyner caaustin@comcast.net
Gary M. Kaplan gkaplan@fbm.com, calendar@fbm.com
Douglas D. Kappler dkappler@rdwlawcorp.com
Lawrence Allen Katz lakatz@venable.com
Adam K. Keith akeith@honigman.com, tsable@honigman.com
Gerald P. Kennedy gpk@procopio.com
Brian F. Kenney bkenney@milesstockbridge.com
Erin Elizabeth Kessel ekessel@spottsfain.com,
kligon@spottsfain.com;jwest@spottsfain.com;rchappell@spottsfain.com;tmoore@spottsfain.com;eanderson@spottsfain.com
Thomas G. King tking@KreisEnderle.com,
dholmngren@KreisEnderle.com;sfazio@KreisEnderle.com
Jeffrey E. Klusmeier Jeff.Klusmeier@ago.mo.gov
Kurt M. Kobiljak kkobi@aol.com
Michael S. Kogan mkogan@ecjlaw.com, rfraire@ecjlaw.com
Charles Gideon Korrell gkorrell@dl.com
Leonidas Koutsouftikis lkouts@magruderpc.com, mcook@magruderpc.com
Darryl S. Laddin bkrfilings@agg.com
Kevin A. Lake klake@vanblk.com, lseaborne@vanblk.com,bwhitney@vanblk.com
John J. Lamoureux jlamoureux@carltonfields.com,
lmccullough@carltonfields.com;tpaecf@cfdom.net
Ian S. Landsberg ilandsberg@lm-lawyers.com
Jennifer Langan jlangan@patreasury.org
Stephen E. Leach sleach@ltblaw.com,
ndysart@ltblaw.com;msarata@ltblaw.com;rrosado@ltblaw.com
Richard E. Lear richard.lear@hklaw.com, kimi.odonnell@hklaw.com
Robert L. Lehane rlehane@kelleydrye.com,
KDWBankruptcyDepartment@KelleyDrye.com
Stephen K. Lehnardt skleh@lehnardt-law.com
Justin D. Leonard jleonard@balljanik.com
Fredrick J. Levy fjlevy@olshanlaw.com,
mmarck@olshanlaw.com;ssallie@olshanlaw.com
Dennis T. Lewandowski dtlewand@kaufcan.com
James V. Lombardi jvlombardi@rossbanks.com
Henry Pollard Long hlong@hunton.com
John E. Lucian lucian@blankrome.com
Donald K. Ludman dludman@brownconnery.com
Christine D. Lynch clynch@goulstonstorrs.com
Robert M. Marino rmmarino@rpb-law.com, rmmarino1@aol.com
Joel T. Marker joel@mbt-law.com

Jeremy W. Martin jeremymartin@lawmh.com,
lthompson@lawmh.com;sgardener@law.mh.com
Richard M. Maseles edvaecf@dor.mo.gov
Gary E. Mason gmason@masonlawdc.com
Bruce H. Matson bruce.matson@leclairryan.com,
kim.lord@leclairryan.com;stacy.beaulieu@leclairryan.com
David McCall bankruptcy@ntexas-attorneys.com
Kevin R. McCarthy krm@mccarthywhite.com,
wdw@mccarthywhite.com;clm@mccarthywhite.com
Michael Keith McCrory mmcrory@btlaw.com
Neil E. McCullagh nmccullagh@spottsfain.com,
jstern@spottsfain.com;eanderson@spottsfain.com
W. Clarkson McDow, Jr. USTPRegion04.RH.ECF@usdoj.gov
David R. McFarlin dmcfarlin@whmh.com,
psmith@whmh.com;mbretana@whmh.com;lde@whmh.com
Annemarie G. McGavin annemarie.mcgavin@bipc.com
Frank F. McGinn ffm@bostonbusinesslaw.com
Robert P. McIntosh Robert.McIntosh@usdoj.gov
John D. McIntyre jmcintyre@wmlawgroup.com, wedwards@wmlawgroup.com
John G. McJunkin jmcjunkin@mckennalong.com, sparson@mckennalong.com
Joshua D. McKarcher jmckarcher@cov.com
Jennifer McLain McLemore jmclemore@cblaw.com, avaughn@cblaw.com
Janet M. Meiburger admin@meiburgerlaw.com
Stephen A. Metz smetz@shulmanrogers.com
C. Christopher Meyer cmeyer@ssd.com
Kalina Boyanova Miller kmiller@wileyrein.com, rours@wileyrein.com
Stephan William Milo smilo@wawlaw.com,
hvanlear@wawlaw.com;jjohnson@wawlaw.com;rswann@wawlaw.com;khunter@wawla
w.com;KRichman@wawlaw.com;wlevin@wawlaw.com
Satchidananda Mims smims21@hotmail.com
Malcolm M. Mitchell mmmitchell@vorys.com,
sbanerjee@vorys.com;kdlehman@vorys.com;cmbrosius@vorys.com
Byron Z. Moldo bmoldo@ecjlaw.com, tmelendez@ecjlaw.com
Joseph T. Moldovan bankruptcy@morrisoncohen.com
Denise S. Mondell denise.mondell@po.state.ct.us
Mindy A. Mora mmora@bilzin.com, eservice@bilzin.com;lflores@bilzin.com
Valerie P. Morrison vmorrison@wileyrein.com, rours@wileyrein.com
Michael D. Mueller mmueller@cblaw.com, avaughn@cblaw.com
Mona M. Murphy mona.murphy@akerman.com,
tammy.scott@akerman.com;joan.levit@akerman.com;carolyn.sansing@akerman.com
Stephen G. Murphy Murphys@dor.state.ma.us
Thomas Francis Murphy tmurphy@dclawfirm.com, rgreenberg@dclawfirm.com
Robert Ryland Musick bmusick@t-mlaw.com, clobou@t-mlaw.com

Kevin M. Newman knewman@menterlaw.com
Steven H. Newman snewman@katskykorins.com
Alan Michael Noskow anoskow@pattonboggs.com
Darlene M. Nowak nowak@marcus-shapira.com
Michael John O'Grady mjogradey@fbtlaw.com, ahammerle@fbtlaw.com
Samuel S. Oh sam.oh@limruger.com
Tracey Michelle Ohm tohm@stinson.com, tmackey@stinson.com
Mary E. Olden molden@mhalaw.com, akauba@mhalaw.com
Laura Otenti lotenti@pbl.com
Ronald Allen Page rpage@rpagelaw.com, rpage@rpagelaw.com
Craig M. Palik cpalik@yahoo.com,
cpalik@mhlawyers.com;pparson@mhlawyers.com;nboohar@mhlawyers.com;dmoorehea
d@mhlawyers.com
Karla Lynn Palmer kpalmer@mwe.com, dgaghan@mwe.com
R. Chase Palmer cpalmerplf@gmail.com
Min Park mpark@cblh.com
Paul J. Pascuzzi ppascuzzi@ffwplaw.com
Peter M. Pearl ppearl@sandsanderson.com
Frank T. Pepler fpepler@peplermastromonaco.com
Christopher L. Perkins christopher.perkins@leclairryan.com,
stacie.hooten@leclairryan.com;stacy.beaulieu@leclairryan.com
Rhett E. Petcher rpetcher@seyfarth.com
Loc Pfeiffer loc.pfeiffer@kutakrock.com,
lynda.wood@kutakrock.com;sheree.edington@kutakrock.com;kimberly.pierro@kutakroc
k.com
Kimberly A. Pierro kimberly.pierro@kutakrock.com,
sheree.edington@kutakrock.com;sara.abrams@kutakrock.com;lynda.wood@kutakrock.c
om;michael.condyles@kutakrock.com
David M. Poitras dmp@jmbm.com
Jeffrey N. Pomerantz jpomerantz@pszjlaw.com
Courtney E. Pozmantier cpozmantier@ktbslaw.com, mtuchin@ktbslaw.com
Raymond Pring rpring@pringlaw.com
Julie Ann Quagliano quagliano@quagseeg.com, belcher@quagseeg.com
Albert F. Quintrall a.quintrall@quintrall.com
Andrew Rapp arapp@wpblaw.com
Victoria A. Reardon reardonv@michigan.gov, jacksonst@michigan.gov
Michael Reed othercourts@mvalaw.com
Linda Dianne Regenhardt lregenhardt@garyreg.com,
krector@garyreg.com;cmarchant@garyreg.com
Thomas W. Repczynski trepczynski@offitkurman.com
Matthew Righetti matt@righettilaw.com, erin@righettilaw.com
Fred B. Ringel fbr@robinsonbrog.com
Philip M. Roberts mroberts@bdlaw.org

Terri A. Roberts pcaocvbk@pcao.pima.gov
Wendy Michele Roenker wroenker@cityofchesapeake.net
James H. Rollins jim.rollins@hklaw.com, avis.francis@hklaw.com
Martha E. Romero romero@mromerolawfirm.com
Jeremy Brian Root jroot@bklawva.com, tmartin@bklawva.com
Edward L. Rothberg rothberg@hoooverslovacek.com, mayle@hoooverslovacek.com
David R. Ruby druby@mcsweeneycrump.com,
bankruptcy@mcsweeneycrump.com; druby@ecf.epiqsystems.com; druby@mcsweeneycrump.com
David R. Ruby druby@mcsweeneycrump.com,
bankruptcy@mcsweeneycrump.com; druby@ecf.epiqsystems.com; druby@mcsweeneycrump.com
Michael F. Ruggio mruggio@polsinelli.com, nlevesque@ralaw.com; jbeer@ralaw.com
Eric Christopher Rusnak eric.rusnak@klgates.com, klgatesbankruptcy@klgates.com
Jeremy W. Ryan jryan@saul.com
Denyse Sabagh dsabagh@duanemorris.com
Travis Aaron Sabalewski tsabalewski@reedsmith.com, shicks@reedsmith.com
Michael J. Sage msage@omm.com, kzeldman@omm.com
Rebecca L. Saitta rsaitta@wileyrein.com, rours@wileyrein.com
Troy Savenko tsavenko@gregkaplaw.com, nferenbach@gregkaplaw.com
Jeffrey Scharf jeff@taxva.com, tacspc@gmail.com
Nancy R. Schlichting nrs@lolawfirm.com, lginsberg@lolawfirm.com
Ann E. Schmitt aschmitt@culbert-schmitt.com
William H. Schwarzschild tschwarz@williamsmullen.com
Douglas Scott BankruptcyCounsel@gmail.com
Erick Frank Seamster eseamster@wallacepledger.com
Sheila L. Shadmand slshadmand@jonesday.com
Jeffrey M. Sherman jsherman@jackscamp.com,
emoyer@jackscamp.com; jtsikerdanos@jackscamp.com
Gilbert D. Sigala sigalaw1@aol.com
Glenn H. Silver ctbghs@aol.com
Jesse Silverman silvermanj@ballardspahr.com, pollack@ballardspahr.com
Kevin L. Sink ksink@nichollscrampton.com
John Ronald Smith jrsmith@hunton.com
Eric J. Snyder esnyder@sillerwilk.com
Rhysa Griffith South sou06@co.henrico.va.us
Matthew V. Spero matthew.spero@rivkin.com
Leonard E. Starr lstarr@Starr-Law.com, gadams@Starr-Law.com
Aryeh E. Stein astein@wtplaw.com
Richard F. Stein richard.f.stein@irscounsel.treas.gov
Peter E. Strniste pstrniste@rc.com, kcooper@rc.com
William Daniel Sullivan dsullivan@butzeltp.com
Lisa P. Sumner lsumner@poyners.com, cjeckel@poyners.com

Jeffrey L. Tarkenton jtarkenton@wcsr.com,
toross@wcsr.com;MDesgrosseilliers@wcsr.com
Lynn L. Tavenner ltavenner@tb-lawfirm.com, dleadbeater@tb-lawfirm.com;jsnyder@tb-lawfirm.com;stavenner@tb-lawfirm.com
Mark D. Taylor mataylor@kilpatrickstockton.com
Robert D. Tepper rtepper@sabt.com, pcoover@sabt.com
Roy M. Terry rterry@durettebradshaw.com, sryan@durettebradshaw.com
Lucy L. Thomson lthomson2@csc.com
Dylan G. Trache dtrache@wileyrein.com, rours@wileyrein.com
Suzanne J. Trowbridge sjt@goodwingoodwin.com
Ronald M. Tucker rtucker@simon.com,
cmartin@simon.com,rwoodruff@simon.com,psummers@simon.com,lgrifton@simon.com,dgrimes@simon.com
Robert B. Van Arsdale Robert.B.Van.Arsdale@usdoj.gov
John P. Van Beek jvanbeek@ygvb.com,
awinokurzew@ygvb.com;hcurrier@ygvb.com;mfaulkner@ygvb.com
Christian K. Vogel Christian.Vogel@leclairryan.com,
kim.lord@leclairryan.com;stacy.beaulieu@leclairryan.com
Madeleine C. Wansee mwanslee@gustlaw.com, rstein@gustlaw.com
Gilbert Barnett Weisman notices@becket-lee.com
Mitchell B. Weitzman mweitzman@beankinney.com, npeelee@beankinney.com
Arthur S. Weitzner arthur@weitzner.com
H. Elizabeth Weller Dallas.Bankruptcy@publicans.com
Jennifer J. West jwest@spottsfain.com,
rchappell@spottsfain.com;kligon@spottsfain.com;skelly@spottsfain.com;tmoore@spottsfain.com;ecorbett@spottsfain.com;eanderson@spottsfain.com
Robert S. Westermann rwestermann@hf-law.com
David B. Wheeler davidwheeler@mvalaw.com
Brenda M. Whinery bwhinery@mcrazlaw.com
Reid Steven Whitten rwhitten@fulbright.com
Nicholas W. Whittenburg nwhittenburg@millermartin.com, mcsmith@millermartin.com
Michael L. Wilhelm ECF@w2lg.com
Amy Pritchard Williams amy.williams@klgates.com, hailey.andresen@klgates.com
Walter Laurence Williams walter.williams@wilsonelser.com
William A. Wood trey.wood@bgllp.com, gale.gattis@bgllp.com
Gordon S. Woodward gwoodward@schnader.com
J. Christian Word chefiling@lw.com;robert.klyman@lw.com
Hale Yazicioglu hyazicioglu@jshllp.com
Martin J. Yeager myeager@beankinney.com, TGross@beankinney.com
Meredith Linn Yoder myoder@parkerpollard.com,
sscarce@parkerpollard.com;treid@parkerpollard.com
Jonathan W. Young young@wildman.com
German Yusufov pcaocvbk@pcao.pima.gov, alison.moreno@pcao.pima.gov

Erica S. Zaron cao.bkc@miamidade.gov
Peter G. Zemanian pete@zemanianlaw.com
Sheila G. deLa Cruz sdelacruz@hf-law.com, jbsmith@hf-law.com

/s/ Mark Browning
MARK BROWNING